

Hearing Date and Time: March 23, 2021 at 10:00 a.m. (Eastern Time)
Response Deadline: March 2, 2021 at 4:00 p.m. (Eastern Time)

**THE DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS
TO REDUCE, RECLASSIFY, OR DISALLOW CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OMNIBUS
OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE
LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED
THERETO, TO DETERMINE WHETHER THE OMNIBUS OBJECTION AFFECTS
THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL DOMINIC A. LITZ, ESQ. AT (212) 310-8000.**

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**
:
SEARS HOLDINGS CORPORATION, *et al.* : **Case No. 18-23538 (RDD)**
:
Debtors.¹ : **(Jointly Administered)**
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**NOTICE OF HEARING ON DEBTORS' TWENTY-FOURTH
OMNIBUS OBJECTION TO PROOFS OF CLAIM (REDUCE AND RECLASSIFY)**

PLEASE TAKE NOTICE that, on February 9, 2021, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870);

cases (collectively, the “**Debtors**”) filed the *Debtors’ Twenty-Fourth Omnibus Objection to Proofs of Claim (Reduce and Reclassify)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Bankruptcy Court reduce, reclassify, and/or disallow one or more proofs of claim (the “**Proofs of Claim**” or “**Disputed Claims**”) listed on **Exhibit A** annexed hereto, on the ground(s) that, for each of the Disputed Claims, (i) supporting documentation indicates that the Disputed Claim is not a secured claim; (ii) supporting documentation provided by the Claimant is not supported by the Debtors’ books and records, or no supporting documentation was provided for all or a portion of the Disputed Claim; (iii) the amount of the Disputed Claim entitled to priority is limited by the Bankruptcy Code; or (iv) the Disputed Claim is duplicative of another Proof of Claim.

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed hereto as **Exhibit B**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the granting of the relief requested without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the relief requested with respect to its applicable Proof(s) of Claim, then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the relief requested, then Claimant MUST file with the Bankruptcy Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **March 2, 2021, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent

Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Proof of Claim; (iii) a concise statement setting forth the reasons why the Proof of Claim should not be reclassified or reduced for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Proof of Claim, to the extent not included with the Proof of Claim previously filed with the Bankruptcy Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant’s Response, if different from that presented in the applicable Proof of Claim; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant’s designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Proof of Claim on Claimant’s behalf.

PLEASE TAKE FURTHER NOTICE that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received in accordance with the Amended Case Management Order and the procedures set forth herein. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **March 23, 2021 at 10:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Proof(s) of Claim that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof(s) of Claim, then the Hearing on the Objection with respect to such Proof(s) of Claim will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof(s) of Claim, then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection, the Debtors may, on or after the Response Deadline, submit to

the Bankruptcy Court an order substantially in the form of the proposed order annexed as **Exhibit B** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that the Debtors retain the right to object on other grounds to the Proof(s) of Claim (or to any other Proof(s) of Claim Claimant may have filed) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Bankruptcy Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Bankruptcy Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Proof(s) of Claim.**

Dated: February 9, 2021
New York, New York

/s/ Garrett A. Fail

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Exhibit A

Disputed Claims

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
1.	ABRAMS, KAREN VANESSA	5171	Asserted				\$35,783.52		\$35,783.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$11,242.30		\$11,242.30	
2.	ADAMS, BENJI L	3054; 4256	Asserted			\$0.00	\$11,671.90		\$11,671.90	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$9,876.18		\$9,876.18	
3.	AGUILAR, BRIAN A	15868	Asserted				\$2,970.80		\$2,970.80	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,896.53		\$2,896.53	
4.	ALEXANDER, BEVERLY J	3655	Asserted				\$8,668.00		\$8,668.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,999.98		\$6,999.98	
5.	ALLEN, AMELIA L	5318; 14818	Asserted				\$7,365.60		\$7,365.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,684.00		\$3,684.00	
6.	ARY, SARAH E	3740; 12152; 14487	Asserted			\$0.00	\$15,700.00		\$15,700.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,520.00		\$2,520.00	
7.	AUGUSTYN, TIMOTHY E	7747	Asserted				\$9,377.04		\$9,377.04	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,115.99		\$8,115.99	
8.	BANKS, LISA T	7684; 8329	Asserted		\$3,771.01		\$7,542.02		\$11,313.03	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$2,740.39		\$2,740.39	
9.	BATCHELDER, CECILIA A	10978	Asserted				\$5,000.00		\$5,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,665.90		\$2,665.90	
10.	BATSON, AMY	2617; 13745	Asserted				\$21,456.02		\$21,456.02	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$7,493.58		\$7,493.58	
11.	BAUER, MAT	4694	Asserted				\$1,071.00		\$1,071.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$963.90		\$963.90	
12.	BEBO, MARLA	3580	Asserted				\$3,116.15		\$3,116.15	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,561.20		\$2,561.20	
13.	BENNETT, TOREY	3508	Asserted				\$10,384.62		\$10,384.62	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,259.62		\$3,259.62	
14.	BERNARD, JUDY A	1872; 1933; 12597	Asserted				\$10,125.00	\$10,125.00	\$20,250.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,774.52		\$9,774.52	
15.	BERROA, ERENDIRA G	6202; 11237	Asserted				\$11,165.07		\$11,165.07	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,511.87		\$5,511.87	
16.	BRANCH NELSON, PATRICIA	10763	Asserted				\$11,000.00	\$1,379.60	\$12,379.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$422.45		\$422.45	
17.	BRIDGETT, PATRICK N	3887; 12262; 12265; 12278	Asserted			\$0.00	\$52,335.75	\$72,986.94	\$125,322.69	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$77,582.19	\$90,432.19	
18.	BRISTOL, PAMELA G	5168; 10544	Asserted				\$5,145.60		\$5,145.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,412.80		\$2,412.80	
19.	BRODY, ANDREA L	7629	Asserted				\$11,682.69		\$11,682.69	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$11,490.93		\$11,490.93	
20.	BUCHHOLZ, ERIC W	4377	Asserted				\$3,465.00		\$3,465.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,887.50		\$2,887.50	
21.	BULLARD, AARON E	1783; 1902; 9083; 9115	Asserted			\$0.00	\$27,129.82	\$13,564.91	\$40,694.73	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$14,279.82	\$27,129.82	
22.	BULLOCK, ARTHUR J	13027	Asserted				\$3,700.00		\$3,700.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,653.70		\$2,653.70	
23.	BURNHAM, KENNETH	1719; 2208	Asserted			\$0.00	\$2,769.60		\$2,769.60	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,631.12		\$2,631.12	
24.	BURROWS, PATRICIA A	4424	Asserted				\$2,100.00		\$2,100.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,260.00		\$1,260.00	
25.	CAMPBELL, KAREN	14543	Asserted				\$6,347.22		\$6,347.22	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,346.53		\$6,346.53	
26.	CAMPBELL, WILLIAM R.	1732; 13096	Asserted			\$0.00	\$8,310.36		\$8,310.36	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,076.92		\$5,076.92	
27.	CASTILLO, DANIEL J	4479; 12786	Asserted				\$11,769.22		\$11,769.22	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,903.84		\$4,903.84	
28.	CLAY, JERMAL	2213; 15464	Asserted			\$0.00	\$5,855.77		\$5,855.77	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,543.27		\$4,543.27	
29.	COOK, EILEEN J	6632; 13497	Asserted			\$0.00	\$4,701.99		\$4,701.99	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,114.24		\$4,114.24	
30.	CORBIN, DAWN E	4876; 14190	Asserted				\$112,801.32		\$112,801.32	The claim amount is reduced based on the Debtors' books and records</

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
33.	DANIELS, DOUGLAS P.	5157	Asserted				\$3,192.00		\$3,192.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,276.80		\$1,276.80	
34.	DAVIS, DALE K	1746	Asserted				\$1,818.03		\$1,818.03	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$730.10		\$730.10	
35.	DAVIS, DAVID A	12315; 12335	Asserted				\$16,122.70		\$16,122.70	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$7,110.00		\$7,110.00	
36.	DAVIS, LINDA K	4652; 8982	Asserted				\$3,598.14		\$3,598.14	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,752.94		\$1,752.94	
37.	DEAR, DENISE D	18663	Asserted				\$16,744.43		\$16,744.43	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$3,390.08	\$16,240.08	
38.	Demchenko, Aleksandr	5558; 6803; 17350	Asserted				\$5,493.00		\$5,493.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,092.31		\$2,092.31	
39.	DENNIS, BRIAN	2562; 9534	Asserted				\$5,065.00		\$5,065.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,271.15		\$3,271.15	
40.	DERMODY, TERESA K	4558	Asserted				\$6,387.50		\$6,387.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,896.15		\$5,896.15	
41.	DIB, IRENE	8282; 12669	Asserted				\$5,817.52		\$5,817.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,939.19		\$1,939.19	
42.	DIBBLE, DOUGLAS A	16024	Asserted				\$983.60		\$983.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$983.60		\$983.60	
43.	EASON, CRYSTAL	4220; 11911; 12046; 12136	Asserted		\$0.00		\$10,833.20		\$10,833.20	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$3,561.60		\$3,561.60	
44.	EILERTSON, SUSAN M	4777; 10220	Asserted				\$13,984.45		\$13,984.45	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,488.16		\$6,488.16	
45.	ESPINDA, MICHELLE	5836	Asserted				\$5,482.88		\$5,482.88	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,045.60		\$5,045.60	
46.	ESTRADA, ENRIQUES S	4309; 12368	Asserted				\$7,018.00		\$7,018.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,764.00		\$3,764.00	
47.	EWING, THOMAS S	2408; 13699	Asserted				\$4,200.00		\$4,200.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,680.00		\$1,680.00	
48.	FERRANTI, KAREN M	11833	Asserted				\$20,274.62		\$20,274.62	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$7,424.62	\$20,274.62	
49.	FERRELL, PATRICK J	5415; 10507	Asserted				\$93,750.00	\$98,351.06	\$192,101.06	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$179,251.06	\$192,101.06	
50.	FORD, STEVE P	14194	Asserted				\$15,001.58		\$15,001.58	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$2,151.58	\$15,001.58	
51.	FORRESTER, BRIAN L	2120; 9053; 9314	Asserted		\$0.00		\$10,944.41		\$10,944.41	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$5,051.25		\$5,051.25	
52.	FRANCIS, PAUL	6053	Asserted				\$9,699.28		\$9,699.28	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,394.89		\$8,394.89	
53.	FRYER, BARBARA J	4836; 9662; 9831	Asserted		\$0.00		\$26,730.49		\$26,730.49	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving		\$0.00		\$12,850.00	\$1,880.49	\$14,730.49	
54.	Garcia, Araceli	5791; 11812	Asserted		\$0.00		\$2,076.09		\$2,076.09	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$1,855.00		\$1,855.00	
55.	GARCIA, KATHLEEN	2230	Asserted				\$3,132.50		\$3,132.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,007.20		\$3,007.20	
56.	GARDNER IV, CLARENCE E	10042	Asserted				\$12,000.00		\$12,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,098.90		\$9,098.90	
57.	GLADDEN, THOMAS	2404	Asserted				\$8,566.42		\$8,566.42	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,269.88		\$8,269.88	
58.	GONZALEZ, ANA Y	6338	Asserted				\$2,726.00		\$2,726.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,721.60		\$2,721.60	
59.	HAMILTON, SHAWN R	3547; 9650	Asserted				\$28,802.07		\$28,802.07	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$3,102.07	\$15,952.07	
60.	HANDJAJA, JOHANNES	6873; 9177	Asserted				\$38,548.32		\$38,548.32	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$15,009.23	\$27,859.23	
61.	HARDER, DANIEL R	4239; 13941; 14895	Asserted		\$0.00		\$10,153.85	\$10,153.85	\$20,307.70	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$7,442.31		\$7,442.31	
62.	HARTLOVE, JACQUELINE A	11883	Asserted				\$3,192.00	</		

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
65.	HERNANDEZ, BLANCA E	4988; 16318	Asserted				\$2,000.00		\$2,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,344.00		\$1,344.00	
66.	HERNANDEZ, JOSE	6975	Asserted				\$7,050.00		\$7,050.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,600.00		\$6,600.00	
67.	HOCKMAN-SAYLOR, LORRAINE A	3634	Asserted				\$3,396.84		\$3,396.84	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,030.30		\$3,030.30	
68.	Horn, David	7577	Asserted				\$6,282.04		\$6,282.04	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,077.87		\$6,077.87	
69.	HORN, DOUGLAS W	1733; 1744; 13503	Asserted		\$0.00	\$13,748.08	\$27,823.08	\$41,571.16	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving		\$0.00	\$12,850.00	\$28,721.16	\$41,571.16		
70.	HORTON, MICHELE	2999	Asserted			\$3,900.00		\$3,900.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$3,746.36		\$3,746.36		
71.	JENKINS, DWAYNE L	10251	Asserted			\$5,936.00		\$5,936.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,671.20		\$2,671.20		
72.	Jones Jr., David Allen	15747	Asserted			\$3,927.00		\$3,927.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,094.40		\$2,094.40		
73.	JONES, MARILYN	2016; 16338	Asserted		\$0.00	\$2,555.00		\$2,555.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$2,452.80		\$2,452.80		
74.	KEMP, KIM D	5360; 12016	Asserted			\$5,292.11		\$5,292.11	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,578.21		\$2,578.21		
75.	KHAN, SARISH	5342	Asserted			\$10,335.69		\$10,335.69	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$8,862.60		\$8,862.60		
76.	KING KAY, STEPHANIE L	1748; 12489; 12551	Asserted		\$0.00	\$932.80		\$932.80	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$839.52		\$839.52		
77.	KING, MILLY L	12897	Asserted			\$25,307.69		\$25,307.69	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$12,457.69	\$25,307.69		
78.	LAFLAMME, TAMMY	7105; 16206	Asserted		\$0.00	\$4,940.63		\$4,940.63	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,952.50		\$3,952.50		
79.	LAGMAY, JILL T	17398	Asserted			\$14,584.63		\$14,584.63	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$1,734.63	\$14,584.63		
80.	LAROSE, TONI J	9008; 12603	Asserted			\$27,700.00	\$2,000.00	\$29,700.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$4,000.00	\$16,850.00		
81.	LECLAIRE, ANGELA J	5984	Asserted			\$2,957.50		\$2,957.50	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,247.70		\$2,247.70		
82.	LEE, RORY K	13066	Asserted		\$1,191.68	\$1,191.68		\$2,383.36	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$1,191.68		\$1,191.68		
83.	LEIKER, TERRY G	5330; 9308; 14087	Asserted		\$0.00	\$3,696.00		\$3,696.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,603.60		\$3,603.60		
84.	LINSCOTT, ANGELA P	1544; 13377; 13421	Asserted		\$3,200.00			\$3,200.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,040.00		\$3,040.00		
85.	MARCELYNAS, DONNA	5771	Asserted			\$12,018.00		\$12,018.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,217.60		\$2,217.60		
86.	MASSONI, MARK	5346	Asserted			\$9,520.00		\$9,520.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,792.00		\$1,792.00		
87.	MASTROENI, DONNA I	5182; 10684	Asserted		\$0.00	\$17,132.50		\$17,132.50	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving		\$0.00	\$12,850.00	\$4,282.50	\$17,132.50		
88.	MCCULLY, KYLIE M	5380	Asserted			\$2,293.20		\$2,293.20	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$305.76		\$305.76		
89.	MC DAY, IRALYNNE G	3751	Asserted			\$3,425.52		\$3,425.52	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,631.49		\$1,631.49		
90.	MCNAMARA, KELLI D	8708	Asserted			\$1,186.00		\$1,186.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,155.00		\$1,155.00		
91.	MEDINA, JUDY W	6154	Asserted			\$2,769.20		\$2,769.20	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,699.97		\$2,699.97		
92.	MILLS, DEBBIE A	4330; 4516; 4770	Asserted		\$0.00	\$32,197.00		\$32,197.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$11,612.18		\$11,612.18		
93.	MIYASHIRO, EULA ANN K	4619	Asserted			\$4,002.00		\$4,002.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$3,041.52		\$3,041.52		
94.	MIYASHIRO, MOSES S	5055	Asserted			\$2,060.40		\$2,060.40	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,373.60		\$1,373.60		
95.	MONTES-RIVERA, GRACIELA	4908; 9857	Asserted			\$4,078.48		\$4,078.48		

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
97.	MORAWA, ANGELA J	4230; 4501; 15806	Asserted				\$5,182.69	\$2,312.00	\$7,494.69	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$466.45		\$466.45	
98.	MOREJON, ALBERTO	1741; 2947; 9309	Asserted			\$8,372.00	\$7,468.00		\$15,840.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$6,279.00		\$6,279.00	
99.	MULLEN, RICHARD T	4490	Asserted				\$10,125.00		\$10,125.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,826.92		\$8,826.92	
100.	MULLIS, JO A	4172	Asserted				\$12,692.31		\$12,692.31	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$12,480.77		\$12,480.77	
101.	NECZYPYR, STEVE	1766	Asserted				\$41,225.60		\$41,225.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,012.64		\$3,012.64	
102.	NEVAREZ, JAVIER	7871	Asserted				\$3,500.00		\$3,500.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,150.00		\$3,150.00	
103.	ORTEGON, HECTOR	13057	Asserted				\$19,750.00		\$19,750.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$4,851.92	\$17,701.92	
104.	ORTIZ, JEANETTE P	10741	Asserted				\$2,800.00		\$2,800.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,016.00		\$2,016.00	
105.	PASET, RICHARD I	3648	Asserted				\$1,709.63		\$1,709.63	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,690.43		\$1,690.43	
106.	PEREZ, CESAR	10425	Asserted				\$12,923.09		\$12,923.09	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$73.09	\$12,923.09	
107.	PICKERT, JOHN A	1403; 9907	Asserted				\$34,250.68	\$745.82	\$34,996.50	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$5,767.32	\$18,617.32	
108.	RAY, KIMBERLY E	2631	Asserted				\$4,567.30		\$4,567.30	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,389.67		\$4,389.67	
109.	REDMAN, CYNTHIA A	3795	Asserted				\$2,415.00		\$2,415.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,318.40		\$2,318.40	
110.	REED, MARY	1685; 1986; 11430	Asserted			\$0.00	\$19,384.62		\$19,384.62	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$6,295.98	\$19,145.98	
111.	REID, SHERRI	2990	Asserted				\$21,434.29		\$21,434.29	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$6,500.96	\$19,350.96	
112.	RICE, CYNTHIA	5631; 5886	Asserted				\$5,600.00		\$5,600.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,688.00		\$2,688.00	
113.	RIDDICK, VINCENT A	5297	Asserted				\$3,296.92		\$3,296.92	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,704.32		\$2,704.32	
114.	ROBERTS, DANIEL A	2791	Asserted				\$4,458.34		\$4,458.34	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,886.47		\$2,886.47	
115.	ROMIG, ELIZABETH A	16106; 16235; 17626	Asserted			\$0.00	\$3,163.51	\$3,163.51	\$6,327.02	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,372.63		\$2,372.63	
116.	ROMO, ANTONIO	4603; 12469	Asserted			\$0.00	\$5,152.00		\$5,152.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,023.20		\$5,023.20	
117.	ROSEN, LAURA P	2580; 9918	Asserted			\$0.00	\$26,768.80		\$26,768.80	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$11,867.31	\$24,717.31	
118.	ROSS, DAVID A	1984	Asserted				\$6,638.16		\$6,638.16	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,215.36		\$6,215.36	
119.	ROSSEAU, TERESA	7576	Asserted				\$3,150.00		\$3,150.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,394.00		\$2,394.00	
120.	SCHALAMON, PHILLIP	6870	Asserted				\$3,041.67		\$3,041.67	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,637.80		\$1,637.80	
121.	SCHMITT, RICHARD	5343; 9389; 9452	Asserted			\$0.00	\$11,709.12		\$11,709.12	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,997.12		\$5,997.12	
122.	SCHULTZ, DAVID	7623	Asserted				\$12,548.08		\$12,548.08	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$10,860.58		\$10,860.58	
123.	SCHWANGER, CHARLES A	3746	Asserted				\$18,500.00		\$18,500.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$5,076.83	\$17,926.83	
124.	SEGUINOT, JAIME	1516; 1976	Asserted			\$0.00	\$2,441.25		\$2,441.25	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$881.48		\$881.48	
125.	SEMANA, EMMALINE CESELI	5165	Asserted				\$13,521.15		\$13,521.15	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$671.15	\$13,521.15	
126.	SMITH, CHERYL L	12047	Asserted		</td					

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
129.	SPADE, DELL E	2157; 11756	Asserted			\$0.00	\$1,746.15		\$1,746.15	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$1,164.10		\$1,164.10	
130.	SWIENTNICKI, MICHAEL R	13508	Asserted				\$6,394.23		\$6,394.23	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,567.31		\$4,567.31	
131.	TAYLOR, DELTON M	11775	Asserted			\$2,598.75	\$2,598.75		\$5,197.50	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,598.75		\$2,598.75	
132.	THOMPSON, NANCY L	5109; 11090	Asserted			\$0.00	\$10,648.00		\$10,648.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$9,729.08		\$9,729.08	
133.	TIMM, NATHAN S	5405	Asserted				\$3,150.00		\$3,150.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,520.00		\$2,520.00	
134.	TOROK, JASON	2430; 9078	Asserted				\$13,355.77	\$12,125.01	\$25,480.78	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$12,125.01		\$12,125.01	
135.	TRAMMELL, JANET E	14318	Asserted				\$3,595.20		\$3,595.20	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,707.72		\$1,707.72	
136.	TRUJILLO, SUSANNE R	15767	Asserted				\$3,069.34		\$3,069.34	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,432.00		\$2,432.00	
137.	TURNER, TROY S.	6075; 17828	Asserted			\$3,433.50	\$3,433.50		\$6,867.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$3,319.05		\$3,319.05	
138.	UNDERWOOD, MARK R.	2007; 9311; 9632	Asserted			\$0.00	\$49,341.41		\$49,341.41	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$23,862.41	\$36,712.41	
139.	VEDDA, ROBERT A	6229; 9767	Asserted			\$0.00	\$9,500.00		\$9,500.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,585.58		\$4,585.58	
140.	VERMILLION, CYNTHIA L	5440	Asserted				\$22,176.31		\$22,176.31	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$9,326.31	\$22,176.31	
141.	VIERNES, SHERRY R	1667; 13295	Asserted				\$9,647.51	\$9,348.92	\$18,996.43	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,348.92		\$9,348.92	
142.	VIRNIG, LISA M	9738	Asserted				\$5,384.50		\$5,384.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,935.89		\$4,935.89	
143.	WATSON, LARRY E	6074	Asserted				\$5,000.00		\$5,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$981.70		\$981.70	
144.	WESTFALL, JOSEPH	4275; 10857	Asserted				\$15,200.00		\$15,200.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,036.54		\$1,036.54	
145.	WHEELER, FAEKHUI	5175	Asserted				\$3,177.60		\$3,177.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,600.64		\$2,600.64	
146.	WILCOX, RICKY G	1705	Asserted				\$4,006.40		\$4,006.40	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,605.76		\$3,605.76	
147.	WILKS, FRANKLIN R	1513; 12398	Asserted				\$5,183.52		\$5,183.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,596.53		\$2,596.53	
148.	WILLIAMS, DEVON A	4399	Asserted				\$6,096.00		\$6,096.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,943.60		\$5,943.60	
149.	WILSON, JOANN	3737	Asserted				\$4,133.00		\$4,133.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,620.00		\$3,620.00	

Exhibit B

Claims Hearing Procedures

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
SEARS HOLDINGS CORPORATION, <i>et al.</i>	:	Case No. 18-23538 (RDD)
Debtors. ¹	:	(Jointly Administered)
	X	

COURT-ORDERED CLAIMS HEARING PROCEDURES

The claims hearing procedures (the “**Claims Hearing Procedures**”) described herein have been ordered by the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) to apply to the Chapter 11 cases of the Sears Holdings Corporation and its affiliated debtors (collectively, the “**Debtors**”).

Claims Hearing Procedures

1. Pursuant to the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), the Bankruptcy Court established periodic omnibus hearings (the “**Omnibus Hearings**”) in these Chapter 11 cases. The Debtors shall schedule the return date for claims objections, omnibus or otherwise, for hearing at Omnibus Hearings or other hearings the Debtors may schedule with the Bankruptcy Court.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innoval Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

2. The Bankruptcy Court may enter an order at the scheduled hearing sustaining an objection to proofs of claim (each, a “**Proof of Claim**”) with respect to which no response (a “**Response**”)² is properly filed and served.
3. The hearing to consider an objection to Proofs of Claim as to which a Response is properly filed and served (each, a “**Contested Claim**”) shall be set for a contested hearing (each, a “**Claims Hearing**”) to be scheduled by the Debtors, in their sole discretion, as set forth herein. The Debtors may request that the Bankruptcy Court schedule Claims Hearings on the date and/or time of the Omnibus Hearings or at another date and time.
4. The Debtors shall schedule a Claims Hearing for a Contested Claim as follows:
 - (i) For a non-evidentiary hearing to address whether the Contested Claim has failed to state a claim against the Debtors which can be allowed and should be dismissed pursuant to Bankruptcy Rule 7012 (a “**Sufficiency Hearing**”), unless the Debtors serve the applicable claimant (the “**Claimant**”) with a Notice of Merits Hearing (as defined herein), the Sufficiency Hearing shall go forward at the return date set in accordance with paragraph 1 of these Claims Hearing Procedures. The legal standard of review that will be applied by the Bankruptcy Court at a Sufficiency Hearing will be equivalent to the standard applied by the Bankruptcy Court upon a motion to dismiss for failure to state a claim upon which relief can be granted.
 - (ii) For an evidentiary hearing on the merits of a Contested Claim (a “**Merits Hearing**”), the Debtors may, in their sole discretion, serve upon the relevant Claimant, by email or overnight delivery, with a copy to the Creditors’ Committee, and file with the Bankruptcy Court, a notice substantially in the form attached to the *Order Approving (I) Claims Objection Procedures, (II) Claims Settlement Procedures, and (III) Claims Hearing Procedures* (ECF No. 3014) as Exhibit 2 (a “**Notice of Merits Hearing**”), at least thirty (30) calendar days prior to the date of such Merits Hearing. The rules and procedures applicable to such Merits Hearing will be set forth in any scheduling order issued by the Bankruptcy Court in connection therewith.
5. Discovery with respect to a Contested Claim will not be permitted until either: (i) the Bankruptcy Court has held a Sufficiency Hearing and determined that the Contested Claim states a claim that could be allowed and should not be dismissed pursuant to Bankruptcy Rule 7012; or (ii) the Debtors have served on the relevant Claimant a Notice of Merits Hearing with respect to the Contested Claim.
6. The Debtors may file and serve a reply (a “**Reply**”) to a Response no later than 4:00 p.m. (Prevailing Eastern Time) on the day that is at least two (2) business days prior to the date of the applicable hearing.
7. The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Bankruptcy Court and the Claimant.

² Any information submitted in connection with a Proof of Claim shall be part of the record with respect to the relevant Claim, and any such information already submitted need not be resubmitted in connection with the Claims Hearing Procedures.

8. **Sanctions.** The Bankruptcy Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the Claims Hearing Procedures.

BY ORDER OF THE BANKRUPTCY COURT

Hearing Date and Time: March 23, 2021 at 10:00 a.m. (Eastern Time)
Response Deadline: March 2, 2021 at 4:00 p.m. (Eastern Time)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)
	:	
Debtors.¹	:	(Jointly Administered)

**DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM (REDUCE AND RECLASSIFY)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR - Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

THIS OMNIBUS OBJECTION SEEKS TO REDUCE, RECLASSIFY, OR DISALLOW CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE DEBTORS' COUNSEL DOMINIC A. LITZ, ESQ. AT (212) 310-8000.

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 (the “**Commencement Date**”) and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”). No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Bankruptcy Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of*

the Debtors' Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief (ECF No. 2507), pursuant to which the Debtors sold substantially all their assets.

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 5370).

6. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Disclosure Statement for Second Amended joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the "**Disclosure Statement**") (ECF No. 4390).²

Jurisdiction

7. This Bankruptcy Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order reducing, reclassifying, and/or disallowing the Claims listed on Exhibit A annexed hereto (each a "**Disputed Claim**").

9. The Debtors have examined each Disputed Claim, all documentation provided with respect to each Disputed Claim, and the Debtors' respective books and records, and have determined in each case the Disputed Claim asserts either priority, secured or unsecured claim against the Debtors for which either the Debtors' have no liability, in whole or in part or the

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Disclosure Statement.

Disputed Claim should be reclassified in accordance with the Bankruptcy Code. In addition, certain Disputed Claims are duplicative of one or more other Disputed Claims. Each of the Disputed Claims should be disallowed, reduced, and/or reclassified in accordance with Exhibit A on one or more of the following bases: (i) supporting documentation indicates that the claims are not secured claims; (ii) the claims are not supported by the Debtors' books and records, and/or no supporting documents were provided for all or a portion of the Disputed Claim; (iii) the amount of the Disputed Claim entitled to priority is limited by the Bankruptcy Code, or (iv) the Disputed Claim is duplicative of another proof of claim.

10. The Debtors, therefore, request that the Disputed Claims be disallowed, reduced and/or reclassified to the extent set forth on Exhibit A. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit B (the "Proposed Order").

The Disputed Claims Should Be Disallowed, Reduced or Reclassified

11. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, Bankruptcy Rule 3007(d) permits a debtor to file objections to more than one claim on the basis that, among other things, such claims “have been amended by subsequently filed proofs of claim.” Fed. R. Bankr. P. 3007(d)(3).

13. In addition, “[i]f a proof of claim is not supported by the requisite documentation, it is not presumed to be *prima facie* valid.” *In re Aiolova*, 2013 WL 5818893 (Bankr. S.D.N.Y. Oct. 29, 2013); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted).

14. As set forth above, certain of the Disputed Claims seek recovery for amounts for which the Debtors are not liable, either in whole or in part. Such claims are routinely reduced and/or reclassified when unsupported or as appropriate. *See, e.g., In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Sep. 18, 2013) (ECF Nos. 699 & 10331) (disallowing and expunging No Liability Claims); *In re The Great Atl. & Pac. Tea Co., Inc.*, Case No. 15-23007 (RDD) (Aug. 26, 2016) (same); *In re Tops Holding II Corp.*, Case No. 18-22279 (RDD) (Apr. 26, 2019) (ECF No. 911) (same).

15. Additionally, certain other of the Disputed Claims assert employee related priority claims for wages, salaries, and commissions that are in excess of the applicable statutory cap of \$12,850 set forth in section 507(a)(4) of the Bankruptcy Code. Section 507(a)(4), as applicable to the Disputed Claims, provides that “wages, salaries, or commissions, including

vacation, severance, and sick leave” are afforded priority status but only to the extent of \$12,850. *See* 11 U.S.C. § 507(a)(4). Although, section 507(a)(4) was amended in April, 2019 in accordance with section 104(a) of the Bankruptcy Code to increase the statutory wage cap to \$13,650, the Disputed Claims are subject to the lower cap because, section 104(c) provides “[a]djustments made in accordance with subsection (a) shall not apply with respect to cases commenced before the date of such adjustment.” *See* 11 U.S.C. §§ 104(a) and (c). Accordingly, because these cases were commenced prior to the adjustment in April, 2019, the Debtors to seek to reclassify the portion of certain Disputed Claims seeking priority under section 507(a)(4) that exceed \$12,850. Moreover, the law in this Circuit is clear that the right to severance pay arises on the date of termination and subject to the applicable caps in the Bankruptcy Code, the entire amount of an employee’s severance claim may be entitled to administrative priority under 11 U.S.C. § 507(a) if the termination occurred after the petition date. *See Supplee v. Bethlehem Steel Corp.*, 2006 WL 510335 (SDNY March 2, 2006); *In re Golden Distributors, Ltd.*, 152 BR 35, 36-7 (SDNY July 27, 1992); *In re Spectrum Technologies, Inc.*, 193 BR 400, 405 (Bankr. EDNY March 20. 1996).

16. Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “duplicate other claims.” Fed. R. Bankr. P. 3007(d)(1). The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 892 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). This Bankruptcy Court routinely disallows and expunges duplicative claims filed against the same debtor. *See, e.g. In re Tops Holding II Corporation*, Case No. 18-22279 (RDD) (Bankr. S.D.N.Y. Mar. 11, 2019) (ECF No. 880) (disallowing and expunging duplicative claims); *In re Ezra Holdings Ltd.*, Case No. 17-22405 (RDD) (Bankr. S.D.N.Y. Sept. 10, 2018) (ECF No. 464) (same); *In re 21st Century Oncology Holdings, Inc.*, Case No. 17-22770

(RDD) (Bankr. S.D.N.Y. Apr. 27, 2018) (ECF No. 1078) (same); *In re The Great Atlantic & Pacific Tea Company, Inc.*, Case No. 15-23007 (RDD) (Bankr. S.D.N.Y. Sept. 1, 2016) (ECF No. 3161) (same); *In re MPM Silicones, LLC*, Case No. 14-22503 (RDD) (Bankr. S.D.N.Y. Jan. 21, 2015) (ECF No. 1354) (same); *In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Bankr. S.D.N.Y. Sept. 18, 2013) (ECF No. 702) (same); *In re Hostess Brands, Inc.*, Case No. 12-22052 (RDD) (Bankr. S.D.N.Y. Dec. 5, 2012) (ECF No. 1886) (same); *In re Delphi Corporation*, Case No. 05-44481 (RDD) (Bankr. S.D.N.Y. June 29, 2007) (ECF No. 8442) (same).

17. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Bankruptcy Court disallow and expunge in their entirety the Disputed Claims which are duplicates as indicated in Exhibit A.

Reservation of Rights

18. The Debtors hereby reserve the right to object in the future to any of the Disputed Claim subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

19. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

20. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: February 9, 2021
New York, New York

/s/ Garrett A. Fail

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*Attorneys for Debtors
and Debtors in Possession*

Exhibit A

Disputed Claims

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
1.	ABRAMS, KAREN VANESSA	5171	Asserted				\$35,783.52		\$35,783.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$11,242.30		\$11,242.30	
2.	ADAMS, BENJI L	3054; 4256	Asserted			\$0.00	\$11,671.90		\$11,671.90	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$9,876.18		\$9,876.18	
3.	AGUILAR, BRIAN A	15868	Asserted				\$2,970.80		\$2,970.80	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,896.53		\$2,896.53	
4.	ALEXANDER, BEVERLY J	3655	Asserted				\$8,668.00		\$8,668.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,999.98		\$6,999.98	
5.	ALLEN, AMELIA L	5318; 14818	Asserted				\$7,365.60		\$7,365.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,684.00		\$3,684.00	
6.	ARY, SARAH E	3740; 12152; 14487	Asserted			\$0.00	\$15,700.00		\$15,700.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,520.00		\$2,520.00	
7.	AUGUSTYN, TIMOTHY E	7747	Asserted				\$9,377.04		\$9,377.04	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,115.99		\$8,115.99	
8.	BANKS, LISA T	7684; 8329	Asserted		\$3,771.01		\$7,542.02		\$11,313.03	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$2,740.39		\$2,740.39	
9.	BATCHELDER, CECILIA A	10978	Asserted				\$5,000.00		\$5,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,665.90		\$2,665.90	
10.	BATSON, AMY	2617; 13745	Asserted				\$21,456.02		\$21,456.02	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$7,493.58		\$7,493.58	
11.	BAUER, MAT	4694	Asserted				\$1,071.00		\$1,071.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$963.90		\$963.90	
12.	BEBO, MARLA	3580	Asserted				\$3,116.15		\$3,116.15	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,561.20		\$2,561.20	
13.	BENNETT, TOREY	3508	Asserted				\$10,384.62		\$10,384.62	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,259.62		\$3,259.62	
14.	BERNARD, JUDY A	1872; 1933; 12597	Asserted				\$10,125.00	\$10,125.00	\$20,250.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,774.52		\$9,774.52	
15.	BERROA, ERENDIRA G	6202; 11237	Asserted				\$11,165.07		\$11,165.07	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,511.87		\$5,511.87	
16.	BRANCH NELSON, PATRICIA	10763	Asserted				\$11,000.00	\$1,379.60	\$12,379.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$422.45		\$422.45	
17.	BRIDGETT, PATRICK N	3887; 12262; 12265; 12278	Asserted			\$0.00	\$52,335.75	\$72,986.94	\$125,322.69	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$77,582.19	\$90,432.19	
18.	BRISTOL, PAMELA G	5168; 10544	Asserted				\$5,145.60		\$5,145.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,412.80		\$2,412.80	
19.	BRODY, ANDREA L	7629	Asserted				\$11,682.69		\$11,682.69	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$11,490.93		\$11,490.93	
20.	BUCHHOLZ, ERIC W	4377	Asserted				\$3,465.00		\$3,465.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,887.50		\$2,887.50	
21.	BULLARD, AARON E	1783; 1902; 9083; 9115	Asserted			\$0.00	\$27,129.82	\$13,564.91	\$40,694.73	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$14,279.82	\$27,129.82	
22.	BULLOCK, ARTHUR J	13027	Asserted				\$3,700.00		\$3,700.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,653.70		\$2,653.70	
23.	BURNHAM, KENNETH	1719; 2208	Asserted			\$0.00	\$2,769.60		\$2,769.60	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,631.12		\$2,631.12	
24.	BURROWS, PATRICIA A	4424	Asserted				\$2,100.00		\$2,100.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,260.00		\$1,260.00	
25.	CAMPBELL, KAREN	14543	Asserted				\$6,347.22		\$6,347.22	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,346.53		\$6,346.53	
26.	CAMPBELL, WILLIAM R.	1732; 13096	Asserted			\$0.00	\$8,310.36		\$8,310.36	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,076.92		\$5,076.92	
27.	CASTILLO, DANIEL J	4479; 12786	Asserted				\$11,769.22		\$11,769.22	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,903.84		\$4,903.84	
28.	CLAY, JERMAL	2213; 15464	Asserted			\$0.00	\$5,855.77		\$5,855.77	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,543.27		\$4,543.27	
29.	COOK, EILEEN J	6632; 13497	Asserted			\$0.00	\$4,701.99		\$4,701.99	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,114.24		\$4,114.24	
30.	CORBIN, DAWN E	4876; 14190	Asserted				\$112,801.32		\$112,801.32	The claim amount is reduced based on the Debtors' books and records

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
33.	DANIELS, DOUGLAS P.	5157	Asserted				\$3,192.00		\$3,192.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,276.80		\$1,276.80	
34.	DAVIS, DALE K	1746	Asserted				\$1,818.03		\$1,818.03	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$730.10		\$730.10	
35.	DAVIS, DAVID A	12315; 12335	Asserted				\$16,122.70		\$16,122.70	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$7,110.00		\$7,110.00	
36.	DAVIS, LINDA K	4652; 8982	Asserted				\$3,598.14		\$3,598.14	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,752.94		\$1,752.94	
37.	DEAR, DENISE D	18663	Asserted				\$16,744.43		\$16,744.43	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$3,390.08	\$16,240.08	
38.	Demchenko, Aleksandr	5558; 6803; 17350	Asserted				\$5,493.00		\$5,493.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,092.31		\$2,092.31	
39.	DENNIS, BRIAN	2562; 9534	Asserted				\$5,065.00		\$5,065.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,271.15		\$3,271.15	
40.	DERMODY, TERESA K	4558	Asserted				\$6,387.50		\$6,387.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,896.15		\$5,896.15	
41.	DIB, IRENE	8282; 12669	Asserted				\$5,817.52		\$5,817.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,939.19		\$1,939.19	
42.	DIBBLE, DOUGLAS A	16024	Asserted				\$983.60		\$983.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$983.60		\$983.60	
43.	EASON, CRYSTAL	4220; 11911; 12046; 12136	Asserted		\$0.00		\$10,833.20		\$10,833.20	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$3,561.60		\$3,561.60	
44.	EILERTSON, SUSAN M	4777; 10220	Asserted				\$13,984.45		\$13,984.45	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,488.16		\$6,488.16	
45.	ESPINDA, MICHELLE	5836	Asserted				\$5,482.88		\$5,482.88	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,045.60		\$5,045.60	
46.	ESTRADA, ENRIQUES S	4309; 12368	Asserted				\$7,018.00		\$7,018.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,764.00		\$3,764.00	
47.	EWING, THOMAS S	2408; 13699	Asserted				\$4,200.00		\$4,200.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,680.00		\$1,680.00	
48.	FERRANTI, KAREN M	11833	Asserted				\$20,274.62		\$20,274.62	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$7,424.62	\$20,274.62	
49.	FERRELL, PATRICK J	5415; 10507	Asserted				\$93,750.00	\$98,351.06	\$192,101.06	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$179,251.06	\$192,101.06	
50.	FORD, STEVE P	14194	Asserted				\$15,001.58		\$15,001.58	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$2,151.58	\$15,001.58	
51.	FORRESTER, BRIAN L	2120; 9053; 9314	Asserted		\$0.00		\$10,944.41		\$10,944.41	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$5,051.25		\$5,051.25	
52.	FRANCIS, PAUL	6053	Asserted				\$9,699.28		\$9,699.28	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,394.89		\$8,394.89	
53.	FRYER, BARBARA J	4836; 9662; 9831	Asserted		\$0.00		\$26,730.49		\$26,730.49	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving		\$0.00		\$12,850.00	\$1,880.49	\$14,730.49	
54.	Garcia, Araceli	5791; 11812	Asserted		\$0.00		\$2,076.09		\$2,076.09	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$1,855.00		\$1,855.00	
55.	GARCIA, KATHLEEN	2230	Asserted				\$3,132.50		\$3,132.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,007.20		\$3,007.20	
56.	GARDNER IV, CLARENCE E	10042	Asserted				\$12,000.00		\$12,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,098.90		\$9,098.90	
57.	GLADDEN, THOMAS	2404	Asserted				\$8,566.42		\$8,566.42	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,269.88		\$8,269.88	
58.	GONZALEZ, ANA Y	6338	Asserted				\$2,726.00		\$2,726.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,721.60		\$2,721.60	
59.	HAMILTON, SHAWN R	3547; 9650	Asserted				\$28,802.07		\$28,802.07	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$3,102.07	\$15,952.07	
60.	HANDJAJA, JOHANNES	6873; 9177	Asserted				\$38,548.32		\$38,548.32	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$15,009.23	\$27,859.23	
61.	HARDER, DANIEL R	4239; 13941; 14895	Asserted		\$0.00		\$10,153.85	\$10,153.85	\$20,307.70	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$7,442.31		\$7,442.31	
62.	HARTLOVE, JACQUELINE A	11883	Asserted				\$3,192.00			

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
65.	HERNANDEZ, BLANCA E	4988; 16318	Asserted				\$2,000.00		\$2,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,344.00		\$1,344.00	
66.	HERNANDEZ, JOSE	6975	Asserted				\$7,050.00		\$7,050.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,600.00		\$6,600.00	
67.	HOCKMAN-SAYLOR, LORRAINE A	3634	Asserted				\$3,396.84		\$3,396.84	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,030.30		\$3,030.30	
68.	Horn, David	7577	Asserted				\$6,282.04		\$6,282.04	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,077.87		\$6,077.87	
69.	HORN, DOUGLAS W	1733; 1744; 13503	Asserted		\$0.00	\$13,748.08	\$27,823.08	\$41,571.16	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving		\$0.00	\$12,850.00	\$28,721.16	\$41,571.16		
70.	HORTON, MICHELE	2999	Asserted			\$3,900.00		\$3,900.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$3,746.36		\$3,746.36		
71.	JENKINS, DWAYNE L	10251	Asserted			\$5,936.00		\$5,936.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,671.20		\$2,671.20		
72.	Jones Jr., David Allen	15747	Asserted			\$3,927.00		\$3,927.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,094.40		\$2,094.40		
73.	JONES, MARILYN	2016; 16338	Asserted		\$0.00	\$2,555.00		\$2,555.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$2,452.80		\$2,452.80		
74.	KEMP, KIM D	5360; 12016	Asserted			\$5,292.11		\$5,292.11	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,578.21		\$2,578.21		
75.	KHAN, SARISH	5342	Asserted			\$10,335.69		\$10,335.69	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$8,862.60		\$8,862.60		
76.	KING KAY, STEPHANIE L	1748; 12489; 12551	Asserted		\$0.00	\$932.80		\$932.80	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$839.52		\$839.52		
77.	KING, MILLY L	12897	Asserted			\$25,307.69		\$25,307.69	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$12,457.69	\$25,307.69		
78.	LAFLAMME, TAMMY	7105; 16206	Asserted		\$0.00	\$4,940.63		\$4,940.63	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,952.50		\$3,952.50		
79.	LAGMAY, JILL T	17398	Asserted			\$14,584.63		\$14,584.63	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$1,734.63	\$14,584.63		
80.	LAROSE, TONI J	9008; 12603	Asserted			\$27,700.00	\$2,000.00	\$29,700.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$4,000.00	\$16,850.00		
81.	LECLAIRE, ANGELA J	5984	Asserted			\$2,957.50		\$2,957.50	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,247.70		\$2,247.70		
82.	LEE, RORY K	13066	Asserted		\$1,191.68	\$1,191.68		\$2,383.36	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$1,191.68		\$1,191.68		
83.	LEIKER, TERRY G	5330; 9308; 14087	Asserted		\$0.00	\$3,696.00		\$3,696.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,603.60		\$3,603.60		
84.	LINSCOTT, ANGELA P	1544; 13377; 13421	Asserted		\$3,200.00			\$3,200.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,040.00		\$3,040.00		
85.	MARCELYNAS, DONNA	5771	Asserted			\$12,018.00		\$12,018.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,217.60		\$2,217.60		
86.	MASSONI, MARK	5346	Asserted			\$9,520.00		\$9,520.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,792.00		\$1,792.00		
87.	MASTROENI, DONNA I	5182; 10684	Asserted		\$0.00	\$17,132.50		\$17,132.50	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving		\$0.00	\$12,850.00	\$4,282.50	\$17,132.50		
88.	MCCULLY, KYLIE M	5380	Asserted			\$2,293.20		\$2,293.20	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$305.76		\$305.76		
89.	MC DAY, IRALYNNE G	3751	Asserted			\$3,425.52		\$3,425.52	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,631.49		\$1,631.49		
90.	MCNAMARA, KELLI D	8708	Asserted			\$1,186.00		\$1,186.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,155.00		\$1,155.00		
91.	MEDINA, JUDY W	6154	Asserted			\$2,769.20		\$2,769.20	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,699.97		\$2,699.97		
92.	MILLS, DEBBIE A	4330; 4516; 4770	Asserted		\$0.00	\$32,197.00		\$32,197.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$11,612.18		\$11,612.18		
93.	MIYASHIRO, EULA ANN K	4619	Asserted			\$4,002.00		\$4,002.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$3,041.52		\$3,041.52		
94.	MIYASHIRO, MOSES S	5055	Asserted			\$2,060.40		\$2,060.40	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,373.60		\$1,373.60		
95.	MONTES-RIVERA, GRACIELA	4908; 9857	Asserted			\$4,078.48		\$4,078.48		

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
97.	MORAWA, ANGELA J	4230; 4501; 15806	Asserted				\$5,182.69	\$2,312.00	\$7,494.69	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$466.45		\$466.45	
98.	MOREJON, ALBERTO	1741; 2947; 9309	Asserted			\$8,372.00	\$7,468.00		\$15,840.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$6,279.00		\$6,279.00	
99.	MULLEN, RICHARD T	4490	Asserted				\$10,125.00		\$10,125.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,826.92		\$8,826.92	
100.	MULLIS, JO A	4172	Asserted				\$12,692.31		\$12,692.31	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$12,480.77		\$12,480.77	
101.	NECZYPYR, STEVE	1766	Asserted				\$41,225.60		\$41,225.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,012.64		\$3,012.64	
102.	NEVAREZ, JAVIER	7871	Asserted				\$3,500.00		\$3,500.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,150.00		\$3,150.00	
103.	ORTEGON, HECTOR	13057	Asserted				\$19,750.00		\$19,750.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$4,851.92	\$17,701.92	
104.	ORTIZ, JEANETTE P	10741	Asserted				\$2,800.00		\$2,800.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,016.00		\$2,016.00	
105.	PASET, RICHARD I	3648	Asserted				\$1,709.63		\$1,709.63	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,690.43		\$1,690.43	
106.	PEREZ, CESAR	10425	Asserted				\$12,923.09		\$12,923.09	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$73.09	\$12,923.09	
107.	PICKERT, JOHN A	1403; 9907	Asserted				\$34,250.68	\$745.82	\$34,996.50	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$5,767.32	\$18,617.32	
108.	RAY, KIMBERLY E	2631	Asserted				\$4,567.30		\$4,567.30	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,389.67		\$4,389.67	
109.	REDMAN, CYNTHIA A	3795	Asserted				\$2,415.00		\$2,415.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,318.40		\$2,318.40	
110.	REED, MARY	1685; 1986; 11430	Asserted			\$0.00	\$19,384.62		\$19,384.62	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$6,295.98	\$19,145.98	
111.	REID, SHERRI	2990	Asserted				\$21,434.29		\$21,434.29	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$6,500.96	\$19,350.96	
112.	RICE, CYNTHIA	5631; 5886	Asserted				\$5,600.00		\$5,600.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,688.00		\$2,688.00	
113.	RIDDICK, VINCENT A	5297	Asserted				\$3,296.92		\$3,296.92	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,704.32		\$2,704.32	
114.	ROBERTS, DANIEL A	2791	Asserted				\$4,458.34		\$4,458.34	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,886.47		\$2,886.47	
115.	ROMIG, ELIZABETH A	16106; 16235; 17626	Asserted			\$0.00	\$3,163.51	\$3,163.51	\$6,327.02	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,372.63		\$2,372.63	
116.	ROMO, ANTONIO	4603; 12469	Asserted			\$0.00	\$5,152.00		\$5,152.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,023.20		\$5,023.20	
117.	ROSEN, LAURA P	2580; 9918	Asserted			\$0.00	\$26,768.80		\$26,768.80	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$11,867.31	\$24,717.31	
118.	ROSS, DAVID A	1984	Asserted				\$6,638.16		\$6,638.16	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,215.36		\$6,215.36	
119.	ROSSEAU, TERESA	7576	Asserted				\$3,150.00		\$3,150.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,394.00		\$2,394.00	
120.	SCHALAMON, PHILLIP	6870	Asserted				\$3,041.67		\$3,041.67	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,637.80		\$1,637.80	
121.	SCHMITT, RICHARD	5343; 9389; 9452	Asserted			\$0.00	\$11,709.12		\$11,709.12	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,997.12		\$5,997.12	
122.	SCHULTZ, DAVID	7623	Asserted				\$12,548.08		\$12,548.08	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$10,860.58		\$10,860.58	
123.	SCHWANGER, CHARLES A	3746	Asserted				\$18,500.00		\$18,500.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$5,076.83	\$17,926.83	
124.	SEGUINOT, JAIME	1516; 1976	Asserted			\$0.00	\$2,441.25		\$2,441.25	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$881.48		\$881.48	
125.	SEMANA, EMMALINE CESELI	5165	Asserted				\$13,521.15		\$13,521.15	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$671.15	\$13,521.15	
126.	SMITH, CHERYL L	12047	Asserted		</					

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
129.	SPADE, DELL E	2157; 11756	Asserted			\$0.00	\$1,746.15		\$1,746.15	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$1,164.10		\$1,164.10	
130.	SWIENTNICKI, MICHAEL R	13508	Asserted				\$6,394.23		\$6,394.23	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,567.31		\$4,567.31	
131.	TAYLOR, DELTON M	11775	Asserted			\$2,598.75	\$2,598.75		\$5,197.50	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,598.75		\$2,598.75	
132.	THOMPSON, NANCY L	5109; 11090	Asserted			\$0.00	\$10,648.00		\$10,648.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$9,729.08		\$9,729.08	
133.	TIMM, NATHAN S	5405	Asserted				\$3,150.00		\$3,150.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,520.00		\$2,520.00	
134.	TOROK, JASON	2430; 9078	Asserted				\$13,355.77	\$12,125.01	\$25,480.78	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$12,125.01		\$12,125.01	
135.	TRAMMELL, JANET E	14318	Asserted				\$3,595.20		\$3,595.20	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,707.72		\$1,707.72	
136.	TRUJILLO, SUSANNE R	15767	Asserted				\$3,069.34		\$3,069.34	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,432.00		\$2,432.00	
137.	TURNER, TROY S.	6075; 17828	Asserted			\$3,433.50	\$3,433.50		\$6,867.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$3,319.05		\$3,319.05	
138.	UNDERWOOD, MARK R.	2007; 9311; 9632	Asserted			\$0.00	\$49,341.41		\$49,341.41	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$23,862.41	\$36,712.41	
139.	VEDDA, ROBERT A	6229; 9767	Asserted			\$0.00	\$9,500.00		\$9,500.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,585.58		\$4,585.58	
140.	VERMILLION, CYNTHIA L	5440	Asserted				\$22,176.31		\$22,176.31	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$9,326.31	\$22,176.31	
141.	VIERNES, SHERRY R	1667; 13295	Asserted				\$9,647.51	\$9,348.92	\$18,996.43	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,348.92		\$9,348.92	
142.	VIRNIG, LISA M	9738	Asserted				\$5,384.50		\$5,384.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,935.89		\$4,935.89	
143.	WATSON, LARRY E	6074	Asserted				\$5,000.00		\$5,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$981.70		\$981.70	
144.	WESTFALL, JOSEPH	4275; 10857	Asserted				\$15,200.00		\$15,200.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,036.54		\$1,036.54	
145.	WHEELER, FAEKHUI	5175	Asserted				\$3,177.60		\$3,177.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,600.64		\$2,600.64	
146.	WILCOX, RICKY G	1705	Asserted				\$4,006.40		\$4,006.40	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,605.76		\$3,605.76	
147.	WILKS, FRANKLIN R	1513; 12398	Asserted				\$5,183.52		\$5,183.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,596.53		\$2,596.53	
148.	WILLIAMS, DEVON A	4399	Asserted				\$6,096.00		\$6,096.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,943.60		\$5,943.60	
149.	WILSON, JOANN	3737	Asserted				\$4,133.00		\$4,133.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,620.00		\$3,620.00	

Exhibit B

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION, <i>et al.</i>,	:	Case No. 18-23538 (RDD)
	:	
Debtors.¹	:	(Jointly Administered)

**ORDER GRANTING DEBTORS' TWENTY-FOURTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM (REDUCE AND ALLOW)**

Upon the *Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (Reduced and Allow)*, filed February 9, 2021 (the “**Objection**”),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases, pursuant to section 502 under title 11 of the United States Code, and Rule 3007 of the Federal Rules of Bankruptcy Procedures, for an order reducing, reclassifying, and/or disallowing the Disputed Claims, all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innoval Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Court having held a hearing to consider the relief requested in the Objection on [] (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disputed Claim listed on **Exhibit 1** annexed hereto is disallowed, reduced or reclassified as set forth on **Exhibit 1**.

3. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.

4. The Debtors, the Debtors’ claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

5. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2021
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Disputed Claims

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
1.	ABRAMS, KAREN VANESSA	5171	Asserted				\$35,783.52		\$35,783.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$11,242.30		\$11,242.30	
2.	ADAMS, BENJI L	3054; 4256	Asserted			\$0.00	\$11,671.90		\$11,671.90	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$9,876.18		\$9,876.18	
3.	AGUILAR, BRIAN A	15868	Asserted				\$2,970.80		\$2,970.80	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,896.53		\$2,896.53	
4.	ALEXANDER, BEVERLY J	3655	Asserted				\$8,668.00		\$8,668.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,999.98		\$6,999.98	
5.	ALLEN, AMELIA L	5318; 14818	Asserted				\$7,365.60		\$7,365.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,684.00		\$3,684.00	
6.	ARY, SARAH E	3740; 12152; 14487	Asserted			\$0.00	\$15,700.00		\$15,700.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,520.00		\$2,520.00	
7.	AUGUSTYN, TIMOTHY E	7747	Asserted				\$9,377.04		\$9,377.04	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,115.99		\$8,115.99	
8.	BANKS, LISA T	7684; 8329	Asserted		\$3,771.01		\$7,542.02		\$11,313.03	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$2,740.39		\$2,740.39	
9.	BATCHELDER, CECILIA A	10978	Asserted				\$5,000.00		\$5,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,665.90		\$2,665.90	
10.	BATSON, AMY	2617; 13745	Asserted				\$21,456.02		\$21,456.02	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$7,493.58		\$7,493.58	
11.	BAUER, MAT	4694	Asserted				\$1,071.00		\$1,071.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$963.90		\$963.90	
12.	BEBO, MARLA	3580	Asserted				\$3,116.15		\$3,116.15	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,561.20		\$2,561.20	
13.	BENNETT, TOREY	3508	Asserted				\$10,384.62		\$10,384.62	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,259.62		\$3,259.62	
14.	BERNARD, JUDY A	1872; 1933; 12597	Asserted				\$10,125.00	\$10,125.00	\$20,250.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,774.52		\$9,774.52	
15.	BERROA, ERENDIRA G	6202; 11237	Asserted				\$11,165.07		\$11,165.07	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,511.87		\$5,511.87	
16.	BRANCH NELSON, PATRICIA	10763	Asserted				\$11,000.00	\$1,379.60	\$12,379.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$422.45		\$422.45	
17.	BRIDGETT, PATRICK N	3887; 12262; 12265; 12278	Asserted			\$0.00	\$52,335.75	\$72,986.94	\$125,322.69	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$77,582.19	\$90,432.19	
18.	BRISTOL, PAMELA G	5168; 10544	Asserted				\$5,145.60		\$5,145.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,412.80		\$2,412.80	
19.	BRODY, ANDREA L	7629	Asserted				\$11,682.69		\$11,682.69	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$11,490.93		\$11,490.93	
20.	BUCHHOLZ, ERIC W	4377	Asserted				\$3,465.00		\$3,465.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,887.50		\$2,887.50	
21.	BULLARD, AARON E	1783; 1902; 9083; 9115	Asserted			\$0.00	\$27,129.82	\$13,564.91	\$40,694.73	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$14,279.82	\$27,129.82	
22.	BULLOCK, ARTHUR J	13027	Asserted				\$3,700.00		\$3,700.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,653.70		\$2,653.70	
23.	BURNHAM, KENNETH	1719; 2208	Asserted			\$0.00	\$2,769.60		\$2,769.60	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,631.12		\$2,631.12	
24.	BURROWS, PATRICIA A	4424	Asserted				\$2,100.00		\$2,100.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,260.00		\$1,260.00	
25.	CAMPBELL, KAREN	14543	Asserted				\$6,347.22		\$6,347.22	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,346.53		\$6,346.53	
26.	CAMPBELL, WILLIAM R.	1732; 13096	Asserted			\$0.00	\$8,310.36		\$8,310.36	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,076.92		\$5,076.92	
27.	CASTILLO, DANIEL J	4479; 12786	Asserted				\$11,769.22		\$11,769.22	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,903.84		\$4,903.84	
28.	CLAY, JERMAL	2213; 15464	Asserted			\$0.00	\$5,855.77		\$5,855.77	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,543.27		\$4,543.27	
29.	COOK, EILEEN J	6632; 13497	Asserted			\$0.00	\$4,701.99		\$4,701.99	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,114.24		\$4,114.24	
30.	CORBIN, DAWN E	4876; 14190	Asserted				\$112,801.32		\$112,801.32	The claim amount is reduced based on the Debtors' books and records

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
33.	DANIELS, DOUGLAS P.	5157	Asserted				\$3,192.00		\$3,192.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,276.80		\$1,276.80	
34.	DAVIS, DALE K	1746	Asserted				\$1,818.03		\$1,818.03	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$730.10		\$730.10	
35.	DAVIS, DAVID A	12315; 12335	Asserted				\$16,122.70		\$16,122.70	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$7,110.00		\$7,110.00	
36.	DAVIS, LINDA K	4652; 8982	Asserted				\$3,598.14		\$3,598.14	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,752.94		\$1,752.94	
37.	DEAR, DENISE D	18663	Asserted				\$16,744.43		\$16,744.43	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$3,390.08	\$16,240.08	
38.	Demchenko, Aleksandr	5558; 6803; 17350	Asserted				\$5,493.00		\$5,493.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,092.31		\$2,092.31	
39.	DENNIS, BRIAN	2562; 9534	Asserted				\$5,065.00		\$5,065.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,271.15		\$3,271.15	
40.	DERMODY, TERESA K	4558	Asserted				\$6,387.50		\$6,387.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,896.15		\$5,896.15	
41.	DIB, IRENE	8282; 12669	Asserted				\$5,817.52		\$5,817.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,939.19		\$1,939.19	
42.	DIBBLE, DOUGLAS A	16024	Asserted				\$983.60		\$983.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$983.60		\$983.60	
43.	EASON, CRYSTAL	4220; 11911; 12046; 12136	Asserted		\$0.00		\$10,833.20		\$10,833.20	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$3,561.60		\$3,561.60	
44.	EILERTSON, SUSAN M	4777; 10220	Asserted				\$13,984.45		\$13,984.45	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,488.16		\$6,488.16	
45.	ESPINDA, MICHELLE	5836	Asserted				\$5,482.88		\$5,482.88	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,045.60		\$5,045.60	
46.	ESTRADA, ENRIQUES S	4309; 12368	Asserted				\$7,018.00		\$7,018.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,764.00		\$3,764.00	
47.	EWING, THOMAS S	2408; 13699	Asserted				\$4,200.00		\$4,200.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,680.00		\$1,680.00	
48.	FERRANTI, KAREN M	11833	Asserted				\$20,274.62		\$20,274.62	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$7,424.62	\$20,274.62	
49.	FERRELL, PATRICK J	5415; 10507	Asserted				\$93,750.00	\$98,351.06	\$192,101.06	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$179,251.06	\$192,101.06	
50.	FORD, STEVE P	14194	Asserted				\$15,001.58		\$15,001.58	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$2,151.58	\$15,001.58	
51.	FORRESTER, BRIAN L	2120; 9053; 9314	Asserted		\$0.00		\$10,944.41		\$10,944.41	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$5,051.25		\$5,051.25	
52.	FRANCIS, PAUL	6053	Asserted				\$9,699.28		\$9,699.28	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,394.89		\$8,394.89	
53.	FRYER, BARBARA J	4836; 9662; 9831	Asserted		\$0.00		\$26,730.49		\$26,730.49	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving		\$0.00		\$12,850.00	\$1,880.49	\$14,730.49	
54.	Garcia, Araceli	5791; 11812	Asserted		\$0.00		\$2,076.09		\$2,076.09	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$1,855.00		\$1,855.00	
55.	GARCIA, KATHLEEN	2230	Asserted				\$3,132.50		\$3,132.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,007.20		\$3,007.20	
56.	GARDNER IV, CLARENCE E	10042	Asserted				\$12,000.00		\$12,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,098.90		\$9,098.90	
57.	GLADDEN, THOMAS	2404	Asserted				\$8,566.42		\$8,566.42	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,269.88		\$8,269.88	
58.	GONZALEZ, ANA Y	6338	Asserted				\$2,726.00		\$2,726.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,721.60		\$2,721.60	
59.	HAMILTON, SHAWN R	3547; 9650	Asserted				\$28,802.07		\$28,802.07	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$3,102.07	\$15,952.07	
60.	HANDJAJA, JOHANNES	6873; 9177	Asserted				\$38,548.32		\$38,548.32	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$15,009.23	\$27,859.23	
61.	HARDER, DANIEL R	4239; 13941; 14895	Asserted		\$0.00		\$10,153.85	\$10,153.85	\$20,307.70	The claim amount is reduced based on the Debtors' books and records
			Surviving		\$0.00		\$7,442.31		\$7,442.31	
62.	HARTLOVE, JACQUELINE A	11883	Asserted				\$3,192.00			

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
65.	HERNANDEZ, BLANCA E	4988; 16318	Asserted				\$2,000.00		\$2,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,344.00		\$1,344.00	
66.	HERNANDEZ, JOSE	6975	Asserted				\$7,050.00		\$7,050.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,600.00		\$6,600.00	
67.	HOCKMAN-SAYLOR, LORRAINE A	3634	Asserted				\$3,396.84		\$3,396.84	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,030.30		\$3,030.30	
68.	Horn, David	7577	Asserted				\$6,282.04		\$6,282.04	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,077.87		\$6,077.87	
69.	HORN, DOUGLAS W	1733; 1744; 13503	Asserted		\$0.00	\$13,748.08	\$27,823.08	\$41,571.16	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving		\$0.00	\$12,850.00	\$28,721.16	\$41,571.16		
70.	HORTON, MICHELE	2999	Asserted			\$3,900.00		\$3,900.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$3,746.36		\$3,746.36		
71.	JENKINS, DWAYNE L	10251	Asserted			\$5,936.00		\$5,936.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,671.20		\$2,671.20		
72.	Jones Jr., David Allen	15747	Asserted			\$3,927.00		\$3,927.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,094.40		\$2,094.40		
73.	JONES, MARILYN	2016; 16338	Asserted		\$0.00	\$2,555.00		\$2,555.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$2,452.80		\$2,452.80		
74.	KEMP, KIM D	5360; 12016	Asserted			\$5,292.11		\$5,292.11	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,578.21		\$2,578.21		
75.	KHAN, SARISH	5342	Asserted			\$10,335.69		\$10,335.69	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$8,862.60		\$8,862.60		
76.	KING KAY, STEPHANIE L	1748; 12489; 12551	Asserted		\$0.00	\$932.80		\$932.80	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$839.52		\$839.52		
77.	KING, MILLY L	12897	Asserted			\$25,307.69		\$25,307.69	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$12,457.69	\$25,307.69		
78.	LAFLAMME, TAMMY	7105; 16206	Asserted		\$0.00	\$4,940.63		\$4,940.63	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,952.50		\$3,952.50		
79.	LAGMAY, JILL T	17398	Asserted			\$14,584.63		\$14,584.63	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$1,734.63	\$14,584.63		
80.	LAROSE, TONI J	9008; 12603	Asserted			\$27,700.00	\$2,000.00	\$29,700.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving			\$12,850.00	\$4,000.00	\$16,850.00		
81.	LECLAIRE, ANGELA J	5984	Asserted			\$2,957.50		\$2,957.50	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,247.70		\$2,247.70		
82.	LEE, RORY K	13066	Asserted		\$1,191.68	\$1,191.68		\$2,383.36	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$1,191.68		\$1,191.68		
83.	LEIKER, TERRY G	5330; 9308; 14087	Asserted		\$0.00	\$3,696.00		\$3,696.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,603.60		\$3,603.60		
84.	LINSCOTT, ANGELA P	1544; 13377; 13421	Asserted		\$3,200.00			\$3,200.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$3,040.00		\$3,040.00		
85.	MARCELYNAS, DONNA	5771	Asserted			\$12,018.00		\$12,018.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,217.60		\$2,217.60		
86.	MASSONI, MARK	5346	Asserted			\$9,520.00		\$9,520.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,792.00		\$1,792.00		
87.	MASTROENI, DONNA I	5182; 10684	Asserted		\$0.00	\$17,132.50		\$17,132.50	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code	
			Surviving		\$0.00	\$12,850.00	\$4,282.50	\$17,132.50		
88.	MCCULLY, KYLIE M	5380	Asserted			\$2,293.20		\$2,293.20	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$305.76		\$305.76		
89.	MC DAY, IRALYNNE G	3751	Asserted			\$3,425.52		\$3,425.52	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,631.49		\$1,631.49		
90.	MCNAMARA, KELLI D	8708	Asserted			\$1,186.00		\$1,186.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,155.00		\$1,155.00		
91.	MEDINA, JUDY W	6154	Asserted			\$2,769.20		\$2,769.20	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$2,699.97		\$2,699.97		
92.	MILLS, DEBBIE A	4330; 4516; 4770	Asserted		\$0.00	\$32,197.00		\$32,197.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving		\$0.00	\$11,612.18		\$11,612.18		
93.	MIYASHIRO, EULA ANN K	4619	Asserted			\$4,002.00		\$4,002.00	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$3,041.52		\$3,041.52		
94.	MIYASHIRO, MOSES S	5055	Asserted			\$2,060.40		\$2,060.40	The claim amount is reduced based on the Debtors' books and records	
			Surviving			\$1,373.60		\$1,373.60		
95.	MONTES-RIVERA, GRACIELA	4908; 9857	Asserted			\$4,078.48		\$4,078.48		

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
97.	MORAWA, ANGELA J	4230; 4501; 15806	Asserted				\$5,182.69	\$2,312.00	\$7,494.69	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$466.45		\$466.45	
98.	MOREJON, ALBERTO	1741; 2947; 9309	Asserted			\$8,372.00	\$7,468.00		\$15,840.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$6,279.00		\$6,279.00	
99.	MULLEN, RICHARD T	4490	Asserted				\$10,125.00		\$10,125.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$8,826.92		\$8,826.92	
100.	MULLIS, JO A	4172	Asserted				\$12,692.31		\$12,692.31	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$12,480.77		\$12,480.77	
101.	NECZYPYR, STEVE	1766	Asserted				\$41,225.60		\$41,225.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,012.64		\$3,012.64	
102.	NEVAREZ, JAVIER	7871	Asserted				\$3,500.00		\$3,500.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,150.00		\$3,150.00	
103.	ORTEGON, HECTOR	13057	Asserted				\$19,750.00		\$19,750.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$4,851.92	\$17,701.92	
104.	ORTIZ, JEANETTE P	10741	Asserted				\$2,800.00		\$2,800.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,016.00		\$2,016.00	
105.	PASET, RICHARD I	3648	Asserted				\$1,709.63		\$1,709.63	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,690.43		\$1,690.43	
106.	PEREZ, CESAR	10425	Asserted				\$12,923.09		\$12,923.09	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$73.09	\$12,923.09	
107.	PICKERT, JOHN A	1403; 9907	Asserted				\$34,250.68	\$745.82	\$34,996.50	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$5,767.32	\$18,617.32	
108.	RAY, KIMBERLY E	2631	Asserted				\$4,567.30		\$4,567.30	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,389.67		\$4,389.67	
109.	REDMAN, CYNTHIA A	3795	Asserted				\$2,415.00		\$2,415.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,318.40		\$2,318.40	
110.	REED, MARY	1685; 1986; 11430	Asserted			\$0.00	\$19,384.62		\$19,384.62	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$6,295.98	\$19,145.98	
111.	REID, SHERRI	2990	Asserted				\$21,434.29		\$21,434.29	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$6,500.96	\$19,350.96	
112.	RICE, CYNTHIA	5631; 5886	Asserted				\$5,600.00		\$5,600.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,688.00		\$2,688.00	
113.	RIDDICK, VINCENT A	5297	Asserted				\$3,296.92		\$3,296.92	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,704.32		\$2,704.32	
114.	ROBERTS, DANIEL A	2791	Asserted				\$4,458.34		\$4,458.34	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,886.47		\$2,886.47	
115.	ROMIG, ELIZABETH A	16106; 16235; 17626	Asserted			\$0.00	\$3,163.51	\$3,163.51	\$6,327.02	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,372.63		\$2,372.63	
116.	ROMO, ANTONIO	4603; 12469	Asserted			\$0.00	\$5,152.00		\$5,152.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,023.20		\$5,023.20	
117.	ROSEN, LAURA P	2580; 9918	Asserted			\$0.00	\$26,768.80		\$26,768.80	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$11,867.31	\$24,717.31	
118.	ROSS, DAVID A	1984	Asserted				\$6,638.16		\$6,638.16	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$6,215.36		\$6,215.36	
119.	ROSSEAU, TERESA	7576	Asserted				\$3,150.00		\$3,150.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,394.00		\$2,394.00	
120.	SCHALAMON, PHILLIP	6870	Asserted				\$3,041.67		\$3,041.67	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,637.80		\$1,637.80	
121.	SCHMITT, RICHARD	5343; 9389; 9452	Asserted			\$0.00	\$11,709.12		\$11,709.12	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$5,997.12		\$5,997.12	
122.	SCHULTZ, DAVID	7623	Asserted				\$12,548.08		\$12,548.08	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$10,860.58		\$10,860.58	
123.	SCHWANGER, CHARLES A	3746	Asserted				\$18,500.00		\$18,500.00	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$5,076.83	\$17,926.83	
124.	SEGUINOT, JAIME	1516; 1976	Asserted			\$0.00	\$2,441.25		\$2,441.25	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$881.48		\$881.48	
125.	SEMANA, EMMALINE CESELI	5165	Asserted				\$13,521.15		\$13,521.15	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$671.15	\$13,521.15	
126.	SMITH, CHERYL L	12047	Asserted		</					

Schedule of Claims to be Reduced & Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Amounts	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reason for Proposed Reclassification/Disallowance
129.	SPADE, DELL E	2157; 11756	Asserted			\$0.00	\$1,746.15		\$1,746.15	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$1,164.10		\$1,164.10	
130.	SWIENTNICKI, MICHAEL R	13508	Asserted				\$6,394.23		\$6,394.23	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,567.31		\$4,567.31	
131.	TAYLOR, DELTON M	11775	Asserted			\$2,598.75	\$2,598.75		\$5,197.50	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$2,598.75		\$2,598.75	
132.	THOMPSON, NANCY L	5109; 11090	Asserted			\$0.00	\$10,648.00		\$10,648.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$9,729.08		\$9,729.08	
133.	TIMM, NATHAN S	5405	Asserted				\$3,150.00		\$3,150.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,520.00		\$2,520.00	
134.	TOROK, JASON	2430; 9078	Asserted				\$13,355.77	\$12,125.01	\$25,480.78	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$12,125.01		\$12,125.01	
135.	TRAMMELL, JANET E	14318	Asserted				\$3,595.20		\$3,595.20	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,707.72		\$1,707.72	
136.	TRUJILLO, SUSANNE R	15767	Asserted				\$3,069.34		\$3,069.34	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,432.00		\$2,432.00	
137.	TURNER, TROY S.	6075; 17828	Asserted			\$3,433.50	\$3,433.50		\$6,867.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$3,319.05		\$3,319.05	
138.	UNDERWOOD, MARK R.	2007; 9311; 9632	Asserted			\$0.00	\$49,341.41		\$49,341.41	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving			\$0.00	\$12,850.00	\$23,862.41	\$36,712.41	
139.	VEDDA, ROBERT A	6229; 9767	Asserted			\$0.00	\$9,500.00		\$9,500.00	The claim amount is reduced based on the Debtors' books and records
			Surviving			\$0.00	\$4,585.58		\$4,585.58	
140.	VERMILLION, CYNTHIA L	5440	Asserted				\$22,176.31		\$22,176.31	The allowed priority claim amount is capped in accordance with section 507(a)(4) of the Bankruptcy Code
			Surviving				\$12,850.00	\$9,326.31	\$22,176.31	
141.	VIERNES, SHERRY R	1667; 13295	Asserted				\$9,647.51	\$9,348.92	\$18,996.43	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$9,348.92		\$9,348.92	
142.	VIRNIG, LISA M	9738	Asserted				\$5,384.50		\$5,384.50	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$4,935.89		\$4,935.89	
143.	WATSON, LARRY E	6074	Asserted				\$5,000.00		\$5,000.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$981.70		\$981.70	
144.	WESTFALL, JOSEPH	4275; 10857	Asserted				\$15,200.00		\$15,200.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$1,036.54		\$1,036.54	
145.	WHEELER, FAEKHUI	5175	Asserted				\$3,177.60		\$3,177.60	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,600.64		\$2,600.64	
146.	WILCOX, RICKY G	1705	Asserted				\$4,006.40		\$4,006.40	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,605.76		\$3,605.76	
147.	WILKS, FRANKLIN R	1513; 12398	Asserted				\$5,183.52		\$5,183.52	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$2,596.53		\$2,596.53	
148.	WILLIAMS, DEVON A	4399	Asserted				\$6,096.00		\$6,096.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$5,943.60		\$5,943.60	
149.	WILSON, JOANN	3737	Asserted				\$4,133.00		\$4,133.00	The claim amount is reduced based on the Debtors' books and records
			Surviving				\$3,620.00		\$3,620.00	